



Summons

In the matter of DIANE ANDERSON

Internal Revenue Service (Division): Examination

Industry/Area (name or number): SB/SE Area 6, Group 1544

Periods: January 1, 2008 through December 31, 2012

The Commissioner of Internal Revenue

To: DIANE ANDERSON

At: _____

You are hereby summoned and required to appear before Trina Rein Vidolin, Internal Revenue Agent Badge #1000141300 an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

You are requested to appear to provide oral testimony relating to your tax return(s) for 2008, 2009, 2010, 2011 and 2012, including but not limited to financial information for accounts and / or assets held in your name or for your benefit.

You will also be required to provide all of the documents listed on the attached Form 4564

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

Trina Rein Vidolin, Internal Revenue Service, 173 E 100 N, M/A 4544 TR, Provo, UT 84606 801-370-3411

Place and time for appearance at 50 S 200 E, Salt Lake City, UT 84111



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 21st day of March, 2014 at 9:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 7th day of March, 2014

Ronald J. Mc Guire
Signature of issuing official

Signature of approving officer (if applicable)

Revenue Agent

Title

Exam Group Manager

Title

Original — to be kept by IRS



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 7 March 2014	Time 10:00 AM MST
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How Summons Was Served

- ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
- ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): Taped to the front door
- ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address:
[REDACTED]

Signature

[Handwritten Signature]

Title
Revenue Agent

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: _____ Time: _____

Name of Noticee: _____

Address of Noticee (if mailed): _____

How Notice Was Given

- | | |
|---|---|
| <input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee. | <input type="checkbox"/> I gave notice by handing it to the noticee. |
| <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any). | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summoned. |
| | <input checked="" type="checkbox"/> No notice is required. |

Signature

[Handwritten Signature]

Title
Revenue Agent

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

[Handwritten Signature]

Title
Revenue Agent

Form 4564 (Rev. September 2006)	Department of the Treasury – Internal Revenue Service Information Document Request	Request Number 1-0001
To: (Name of Taxpayer and Company Division or Branch) DIANE A ANDERSON		Subject Initial Request for Documentation
Please return Part 2 with listed documents to requester identified below		SAIN number Submitted to: DIANE A ANDERSON
		Dates of Previous Requests (mmddyyyy)

Description of documents requested

Tax Period(s): 200812; 200912; 201012; 201112; 201212

The following items will be needed for the initial appointment. To facilitate the examination process, please have the requested information and documentation organized before the appointment. Unorganized, incomplete or missing records will prolong the audit and could result in a tax deficiency. As the examination progresses, additional records may be requested. Prior and subsequent year returns may also be subject to examination.

1. All Income and Expense Information related to your tax preparation activity:

- Detailed general ledger showing all income and expenses associated with the business between 2008 and 2012
- Copies of any payroll tax returns, information documents such as Forms 1099, and W-2's filed for the tax year
- Specific items will be sampled from the general ledger
- Copies of bank statements for any accounts that you used between 2008 and 2012 (excluding Transwest Credit Union and Mountain America Credit Union)

2. Any items you would like to have included with itemized deductions

- Contributions
 - Written statement from the charitable organization or church of the amount of contribution and distinguish between goods and services if the amount exceeds \$75
 - For cash contributions of \$250 or more, provide a cancelled check, credit card statement or payroll check stub and a separate acknowledgement of the contribution from each organization
 - For cash contributions less than \$250, provide a cancelled check, credit card statement or payroll check stub

Information due by <u>02/26/2014</u>		At next appointment <input checked="" type="checkbox"/>	Mail in <input type="checkbox"/>
From:	Name and Title of Requester	Employee ID number	Date (mmddyyyy)
	Trina Rein Vidolin, Revenue Agent	141300	02/10/2014
	Office Location: 173 E 100 N Provo, UT 84606	Phone: 801-370-3411 Fax: 888-429-9324	

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- Include copy of Form 8283, Non-cash Charitable Contributions, if not attached to the return for all non-cash contributions over \$250
- Appraisal for item or group of similar items that exceed \$5,000 in fair market value
- Medical and Dental Expenses
 - Cancelled checks, receipts or statements for all medical and dental expenses, including medical insurance, showing the person for whom each expense was incurred
 - Statement from insurance company showing any expense reimbursed or paid directly by it
 - Insurance policies on which you deducted the cost of premiums paid. Proof of medical insurance premium payment (e.g. copy of cancelled checks, check stubs, etc.)
 - For prescription drug expenses, a statement or receipt showing the prescription number, name of drug, cost and date purchased. Cancelled checks alone are not acceptable.
 - For other expenses, including transportation, lodging, or special equipment, proof of payment and statements to show cost and medical requirement. (e.g. gas receipts, ambulance bill, taxi cabs receipts, parking fees, tolls, etc.)
 - If claim is made for dependent, then provide proof of dependency qualification for deduction (e.g. birth certificate, guardianship papers, etc.)
- Interest Expense for Schedule A
 - Verification of the debt (e.g. loan papers, promissory notes, etc)
 - Proof interest expenses were incurred in the taxable year. Payment books for installment purchases or purchase contract and cancelled checks, receipts, or other evidence of payments made

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- Proof that loan was from a debtor/creditor relationship and not from a gift. A written legal and binding agreement between two parties (e.g. land contract, notarized papers, etc.)
- Provide the debt instrument that shows the receipts or statements from creditors amount of interest paid and names of payees (e.g. mortgage statement, Form 1098, including land contracts, written proof of interest paid by taxpayer on the loan, etc.)
- Statement from broker to show investment interest
- If home mortgage, then provide statement that indicated who the payment was made to, if other than a financial institution (i.e., amortization statement)

➤ Real Estate Taxes

- Copies of cancelled checks showing payment of real estate taxes
- Copy of mortgage statement showing escrow payments made for real estate taxes if not paid directly to the county

3. Other Information:

➤ Information regarding your filing status including, but not limited to:

- Copy of divorce decree or separation agreement, if you were divorced or legally separated, and any subsequent amendments to the decree
- Cancelled checks and receipts for the qualifying relative's expenses such as taxes, interest, rent, utilities, repairs, insurance, food, clothing and other personal expenses
- Records to show who paid or contributed toward the payment of the expenses and the amount contributed by each person involved
- Amounts received from government agencies; (for example, food stamps or rent subsidies)

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- School records, driver's license, statement from qualifying relative, etc. to verify his or her place of residence
- Income information including, but not limited to:
 - Copies of W2's
 - Copies of 1098's, 1099's, 5498's, ect
 - Pension or annuities
 - Royalties
 - Estate or trust income
 - Non-employee compensation
 - Alimony Received – a copy of divorce decree or separation agreement showing the amount designated as alimony.
 - Bond interest
 - Interest income
 - Dividend income
 - Commissions, tips, gambling winnings, prizes, awards
 - Schedule K-1 income
 - Scholarships, grants
 - Disability income

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- ☐ Bartering proceeds, property or goods received for services
- ☐ State refunds, credit, or offsets
- ☐ IRA distributions
- ☐ Social Security Benefits
- ☐ Unemployment compensation

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Catalog Number 23145K www.irs.gov		Part 1 - Taxpayer's File Copy	
		Form 4564 (Rev. 9-2006)	